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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

United States of America,

Petitioner,

v.

Martha E. Real,

Respondent.

Civil No. CV 18-7234-LB

~~PROPOSED~~ ORDER TO SHOW CAUSE
WHY INTERNAL REVENUE SERVICE
SUMMONS SHOULD NOT BE ENFORCED

Upon consideration of the United States' Verified Petition to Enforce Internal Revenue Service Summons and the Declaration in support thereof, the Court finds that the United States has established a prima facie case under *United States v. Powell*, 379 U.S. 48 (1964) for enforcement of the Internal Revenue Service summons at issue. Accordingly, IT IS HEREBY ORDERED that Respondent Martha E. Real appear before the undersigned United States Magistrate Judge, on January 31, 2019, at 9:30 a.m., in Courtroom B, 15th Floor, United States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and there show cause, if any, why Respondent should not be compelled to appear and provide documents and testimony as required by the summons.

It is further ORDERED that:

1. A copy of this Order, together with the Verified Petition to Enforce Internal Revenue Service Summons and supporting papers, shall be served upon Respondent in accordance with Rule 4 of the Federal Rules of Civil Procedure at least thirty-five days before the date set for the show-cause

1 hearing;

2 2. Since the Verified Petition to Enforce Internal Revenue Service Summons and supporting
3 papers make a prima facie showing that the IRS investigation is being conducted for a legitimate
4 purpose, that the inquiry may be relevant to that purpose, that the information sought is not already
5 within the Internal Revenue Service's possession, and that the administrative steps required by the
6 Internal Revenue Code have been followed, *see United States v. Powell*, 379 U.S. 48 (1964), the burden
7 has shifted to Respondent to oppose enforcement of the summons;

8 3. If Respondent has any defense to present or opposition to the Petition, such defense or
9 opposition shall be made in writing, filed with the Clerk and served on counsel for the United States, at
10 least 21 days prior to the date set for the show-cause hearing. The United States may file a reply
11 memorandum to any opposition at least 5 court days prior to the date set for the show-cause hearing.

12 4. At the show-cause hearing, the Court will consider all issues raised by Respondent. Only
13 those issues brought into controversy by the responsive pleadings and supported by an affidavit or
14 declaration will be considered. Any uncontested allegation in the Petition will be considered admitted.

15 ORDERED December ¹⁷3, 2018.

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18 _____
19 Laurel Beeler
20 UNITED STATES MAGISTRATE JUDGE
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